



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
NEW YORK REGIONAL OFFICE
200 Vesey Street, Brookfield Place, Room 400
New York, New York 10281-1022

John J. Graubard
Senior Attorney

Phone: 212-336-0084
E-mail: graubardj@sec.gov

February 26, 2014

VIA ECF

Hon. Paul A. Crotty
United States Courthouse
500 Pearl Street
New York, NY 10007

Re: *Securities and Exchange Commission v. Walter Gerasimowicz*, 14 MC 30 (JGK)

Dear Judge Crotty:

I am writing to confirm that the Securities and Exchange Commission does not object to the pro se respondent's request in this matter for an extension of his time to file opposition papers in this matter to Friday, February 28, 2014 at 12:00 noon.

Respectfully,

John J. Graubard
John J. Graubard
Senior Attorney

cc: Mr. Walter Gerasimowicz
(wg30476@gmail.com)

Mr. Don Fletcher
(Fax to 212-805-7912)